



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
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ARLINGTON, VIRGINIA 22202-4704

October 8, 2003

MEMORANDUM FOR CIVILIAN AND MILITARY OFFICERS AND EMPLOYEES
ASSIGNED TO THE OFFICE OF THE INSPECTOR GENERAL
OF THE DEPARTMENT OF DEFENSE

SUBJECT: Assignment of Auditing Responsibility in the Office of the Inspector General
of the Department of Defense

References: (a) Inspector General Act of 1978, as amended
(b) Federal Managers' Financial Integrity Act of 1982
(c) Public Law 103-356, "Government Management Reform Act of 1994,"
October 13, 1994
(d) through (i) see Attachment

Purpose: To provide specific guidance on implementing section 3(d)(1) of Reference (a),
consistent with References (b) and (c), as implemented by References (d)-(f), and
References (g)-(i).

Statutory Duty: Section 3(d)(1) of Reference (a) directs the Inspector General to appoint an
Assistant Inspector General for Auditing "who shall have the responsibility for supervising the
performance of auditing activities relating to programs and operations of the [Department of
Defense]."

Policy Guidance: Consistent with references (a), (g), (h), and (i), it is the policy of the Office of
the Inspector General that the Deputy Inspector General for Auditing shall have primary
responsibility for initiating, conducting, and supervising the performance of audits or audit
services relating to Department of Defense programs and operations. The Deputy Inspector
General for Intelligence shall have responsibility for initiating, conducting, and supervising
auditing activities relating to programs and operations for Intelligence and Special Access
Programs within the Department of Defense. The Deputy Inspector General for Inspections and
Policy shall provide policy direction for audits of Department of Defense programs and
operations and shall monitor and evaluate Department of Defense auditors' adherence to internal
audit, contract audit, and internal audit review principles, policies, and procedures. The Deputy
Inspectors General shall coordinate audits consistent with section 4(a)(1) and section 8(c)(9) of
Reference (a) and Reference (i).

Effective Date: This Policy Memorandum is effective immediately.


Joseph E. Schmitz

Attachment:
As stated

Attachment

- (d) DoD Directive 5106.1 of January 4, 2001, "Inspector General of the Department of Defense (IG, DoD)" (as amended by the Deputy Secretary of Defense's August 20, 2002, approval of Inspector General Action Memo of August 19, 2002)
- (e) DoD Directive 5010.38 of August 26, 1996, "Management Control Program"
- (f) DoD Directive 7600.2 of February 2, 1991, "Audit Policies"
- (g) Inspector General Policy Memorandum of February 10, 2003, "Inspector General Act Implementation and Office of Inspector General Policy Guidance"
- (h) Inspector General Policy Memorandum of May 2, 2003, "Designation of Deputy Inspectors General for Auditing, Investigations, Inspections and Policy, and Intelligence"
- (i) Primary Jurisdiction Policy Memorandum, April 17, 2003